



PERFORMANCE REPORT OF THE

EASTERN FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2023**

Presented to the House of Representatives pursuant to Section 26 X of the Conservation Act 1987.

DATE 30 November 2023

Hon. Tama Potaka
Minister of Conservation
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the Eastern Fish and Game Council for the year ended 31 August 2023.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'M. Onda's', is written over a faint, illegible stamp.

Chair
Eastern Fish and Game Council

CONTENTS

ENTITY INFORMATION	1
CHAIRS REPORT	4
STATEMENT OF RESPONSIBILITY	5
STATEMENT OF SERVICE PERFORMANCE	6
OUTPUT 1: SPECIES MANAGEMENT	8
OUTPUT 2: HABITAT PROTECTION/MANAGEMENT	19
OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES	24
OUTPUT 4: PUBLIC INTERFACE	28
OUTPUT 5: COMPLIANCE.....	31
OUTPUT 6: LICENSING	34
OUTPUT 7: COUNCIL	36
OUTPUT 8: PLANNING & REPORTING	37
STATEMENT OF FINANCIAL PERFORMANCE	39
STATEMENT OF FINANCIAL POSITION	40
STATEMENT OF CASHFLOWS	41
STATEMENT OF ACCOUNTING POLICIES	42
NOTES TO THE PERFORMANCE REPORT.....	46
INDEPENDENT AUDITOR'S REPORT.....	57

ENTITY INFORMATION

Legal Name

Eastern Fish & Game Council.

Type of Entity and Legal Basis

The Eastern Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

Mission and Statutory Functions

Eastern Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sportsfish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Particular functions of Eastern Fish and Game Council include:

- monitoring sports fish and game populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and game;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience;
- securing compliance with sports fish and game regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping anglers and hunters informed.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish and Game Management Plan which sets long term goals and policies, and an annual Operational Work Plan, which sets out the specific work programme and budget.

Structure of Eastern Fish and Game Council

The Council currently consists of 11 councillors who were elected in October 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region.

The Council meets a minimum of six times each year at sites around the region that enable licence holders to attend one or more Council meetings should they desire.

The Chief Executive Officer is responsible for the day-to-day operations and reports to the Council. 11 other full and part time staff support the Chief Executive Officer in delivering the Council's objectives.

Mr Ngahi Bidois is the Current Chair and Mrs Debbie Oakley was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Sub Region	Meetings Attended	Dates held in position
Ngahi Bidois	Rotorua Lakes	5	2021-2024
Ken Coombes	Taupo	3	2021-2023 (resigned October 2023)
Kevin Coutts	Rotorua Lakes	5	2021-2024
Murray Ferris	Gisborne	6	2021-2024
Mike Jarvie	Tauranga	6	2021-2024
Lindsay Lyons	Whakatane	6	2021-2024
Scott Nicol	Tauranga	2	2021-2024
Debbie Oakley	Tauranga	6	2021-2024
Mark Sceats	Gisborne	6	2021-2024
Alan Simmons	Taupo	3	2021-2024
Jay Tapsell	Tauranga	4	2021-2024
Geoff Thomas	Rotorua Lakes	0	2021-2023 (resigned June 2023)

Staff Members

Arash Alaeinia
Chief Executive Officer

Kate Thompson
Office Manager

Janet Elder
*Office Administrator (to
May 2023)*

Matthew McDougall
Senior Fish & Game Officer

Anthony van Dorp
Fish & Game Officer

Eben Herbert
Fish & Game Officer

Eden Mutton
*Fish & Game Officer (to June
2023)*

John Meikle
Fish & Game Officer

Mark Sherburn
Fish & Game Officer

Matthew Osborne
Fish & Game Officer

Nigel Simpson
Fish & Game Officer

Lloyd Gledhill
Fish & Game Officer

Auditors

Owen McLeod & Co Limited

Bankers

Westpac New Zealand Limited
Bank of New Zealand

Offices

The Council office is located at 1130 Paradise Valley Road, Rotorua
Phone: 07 357 5501
Email: eastern@fishandgame.org.nz
Website: <https://fishandgame.org.nz/eastern/>

CHAIRS REPORT

Tēnā koutou katoa.

Nau mai haere mai ki te hui a tau o Eastern Fish and game.

I am pleased to present the Annual Report for the Eastern Fish and Game Council as Chair for the year ended 31 August 2023.

The 2022/23 year was a year of fresh starts and opportunities. This was evident as our new CEO, Arash Alaeinia completed his first year of leading and moving Eastern Fish and Game forward from where his predecessor Andy Garrick had left it. The Region continued to show high compliance rates and our hatchery continued to perform at a high production rate, again liberating and transporting over 72,000 fish to our lakes and around the country to support other regions.

The continued decline in licence sales both nationally and regionally is of great concern, as fishing and hunting compete with the growing additions and opportunities of other activities and the national economic environment that is adding to the stress points of licence holders who are finding themselves not only time poor but cash poor too. However, well managed budgets and the opening of our borders to international anglers has seen our finances sit in a healthy position. Eastern Fish & Game has navigated the reduction in licence sales through good control of its expenses.

Consultation with the wider communities throughout Aotearoa New Zealand including iwi are continuing to be developed. Special mention must be made of our elected New Zealand Council appointee Debbie Oakley who continues to be the link between our Eastern Fish and Game Council and the New Zealand Council and remains the only female councillor elected to the national body.

It has been a good year despite the challenges, and we have much to look forward to as a Region as we continue to support and serve our fishing and hunting community and our environment and as we develop and grow relationships and work alongside local iwi in our rohe to help manage, maintain and enhance our environment and species.

Ehara taku toa he toa takitahi engari he toa takitini. The chairs achievements are never mine alone but those of many and I would like to thank all of our Eastern Fish and Game Councillors, our Chief Executive Arash and all of the Eastern Fish and Game staff for making our organisation the vibrant, positive and supportive organisation it is.

Nga mihi ki a koutou katoa. Thank you one and all.

Naku noa



Ngahihi o te ra Bidois
Chairperson, Eastern Fish and Game Council

STATEMENT OF RESPONSIBILITY

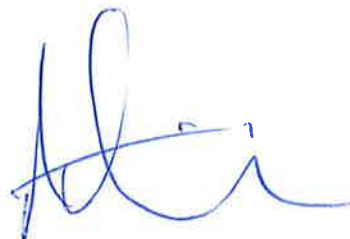
30 November 2023

The Council and Management of the Eastern Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information provided by the Eastern Fish and Game Council under section 19A of the Public Finance Act 1989, regardless of whether that information is included in the Council's Performance Report.

In our opinion, the information set out in the financial statements and statement of service performance for the financial year ended 31 August 2023 fairly reflects the financial position and operations of the Council.



Ngahi Bidois
Chair



Arash Alaeinia
Chief Executive Officer

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2022-2023 Operational Workplan, as adopted by Council for commencement on 1 September 2022.

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

“Budget” and “Actual” costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

Main Sources of Cash and Resources

Eastern Fish and Game Council derives revenue for funding its operations from various sources.

Total Revenue \$1,613,752

- Fish & Game Bird licence sales (82.9%)
- Rentals & grazing (3.8%)
- Contract work (1.4%)
- Grants/donations/sponsorships/diversions (0.9%)
- Sale of fish and product (primarily to Fish & Game regions) (3.4%)
- Interest (3.2%)
- Other (includes but not limited to Fishing competitions, habitat fees, fines, asset revaluation (4.4%)



Outcomes – Achievements

During the year Council completed a number of tasks for the benefit of anglers and hunters.

Hatchery

We continued to resource the Hatchery operation producing 72,639 trout, which were released into the Rotorua lakes fishery and other fisheries within the North Island to supplement natural recruitment and increase trout populations to provide increased success and a more enjoyable fishing experience for anglers.



Waterfowl Monitoring

Monitoring programmes are undertaken during the year which are required to assess productivity, survival, and harvest of gamebirds to set appropriate Game Bird season conditions to maintain sustainable populations of game bird species for hunters now and in the future.

Angler and Hunter Participation

We maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Eastern Fish & Game Region.

Sports Fish and Game Bird Habitat Protection

We represented Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted.

Compliance

Compliance checks are carried out to monitor compliance with angling and hunting regulations and enforcement action is taken where considered necessary. A high level of compliance is necessary to support sports fish and game bird populations and to ensure that all users contribute to the resource.

License System

A readily accessible licensing system is available online and through Fish & Game licence retailers.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output Area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.

Summary Budget and Actual Expenditure for each output area.

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$550,623	\$58,000	\$492,623	\$598,233	\$67,040	\$531,193
Habitat Protection	\$247,284	\$19,587	\$227,697	\$255,621	\$34,555	\$221,066
Angler & Hunter Participation	\$146,185	\$8,150	\$138,035	\$111,207	\$7,345	\$103,862
Public Interface	\$69,833	\$0	\$69,833	\$57,033	\$105	\$56,928
Compliance	\$103,511	\$6,000	\$97,511	\$89,850	\$2,875	\$86,975
Licensing	\$81,199	\$1,349,624	-\$1,268,425	\$68,604	\$1,337,456	-\$1,268,852
Council	\$37,194	\$0	\$37,194	\$33,803	\$0	\$33,803
Planning & Reporting	\$88,524	\$0	\$88,524	\$84,285	\$0	\$84,285
Total Outputs	\$1,324,353	\$1,441,361	-\$117,008	\$1,298,636	\$1,449,376	-\$150,740
Administrative Expense offset by administrative income	\$95,587	\$95,587	\$0	\$132,010	\$132,010	\$0
Levies, Interest	\$158,586	\$9,505	\$149,081	\$158,586	\$32,366	\$126,220
	\$1,578,526	\$1,546,453	\$32,073	\$1,589,232	\$1,613,752	-\$24,520



OUTPUT 1: SPECIES MANAGEMENT

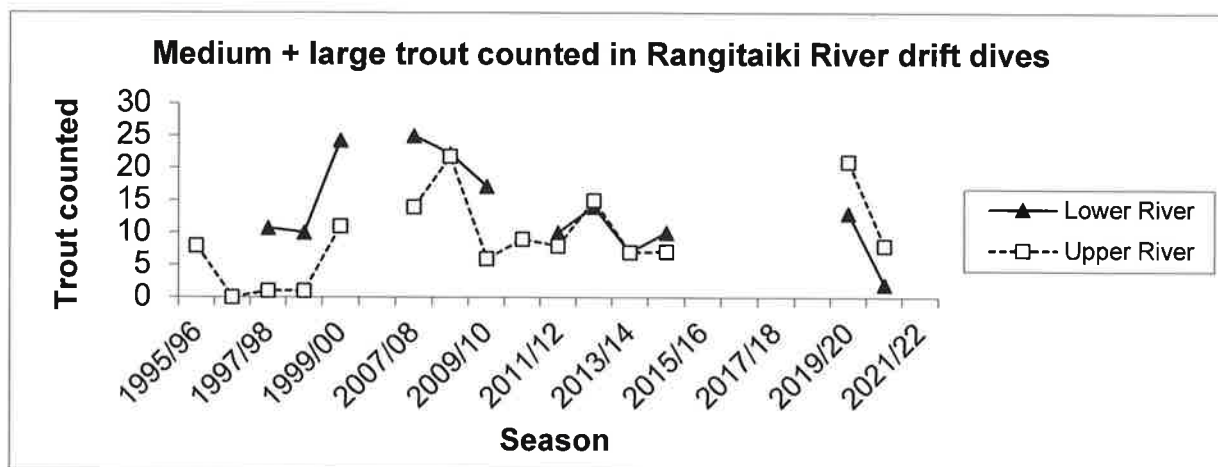
Goal: To manage sustainable populations of sports fish and game bird species to provide for recreational harvest.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$190,329	\$0	\$190,329	\$193,726	\$10,654	\$183,072
1120	Harvest Assessment	\$50,874	\$0	\$50,874	\$49,696	\$0	\$49,696
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$293,422	\$58,000	\$235,422	\$338,429	\$56,386	\$282,043
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$9,440	\$0	\$9,440	\$9,772	\$0	\$9,772
1170	Regulations	\$3,522	\$0	\$3,522	\$4,814	\$0	\$4,814
1180	Control	\$3,036	\$0	\$3,036	\$1,796	\$0	\$1,796
Total		\$550,623	\$58,000	\$492,623	\$598,233	\$67,040	\$531,193

1110: Species Monitoring: Assess and monitor sports fish and game bird populations within the Eastern Region

Project and Objective	Performance Measure	Actual Result
<p>1111 River Fisheries Investigations Investigate and monitor river fisheries.</p> <p>(i) Continue to drift dive/monitor the Rangitaiki and investigate other Eastern Region rivers in response to issues arising and/or availability of resources.</p> <p>(ii) Maintain and continue to promote our online 'angler diary' facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make; and provide feedback to participating anglers.</p> <p>(iii) Contribute to regional interagency biosecurity initiatives.</p>	<p>Report river fishery investigation results to Council by 31 July 2023. Provide overview of online diary use to Council by 31 August 2023.</p>	<p>(i) Rangitaiki River drift dive investigation undertaken 9 March 2023 however drift dive counts not completed due to poor visibility. Results reported to Council April 2023.</p> <p>(ii) Online diary maintained and promoted with 9 river/stream/channel records entered between 1 September 2022 and 31 August 2023.</p> <p>(iii) Liaised with regional aquatic pest group October 2022 and March 2023.</p>



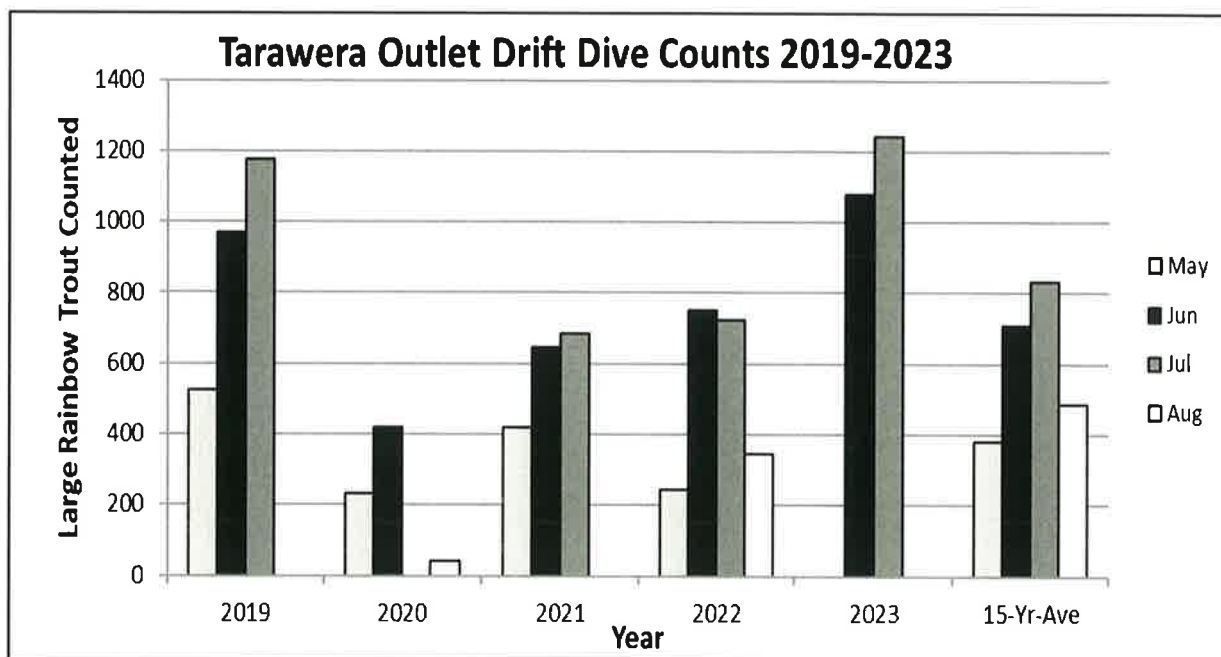
Graph 1: Rangitaiki River drift dive trout counts

Project and Objective	Performance Measure	Actual Result
<p>1112 Datawatch Monitor Eastern Region lake fisheries using the "Datawatch" tagging programme to assess trout growth.</p>	<p>Tag and release 7,500 fish. Report on tag returns to each meeting of Council.</p>	<p>(i) 6,000 data watch tagged fish released into Rotorua lakes. (ii) 616 tags returned by anglers and 10 free licences distributed to lucky draw winners in June 2023 draw. (iii) Reported bi-monthly to Council.</p>
<p>1113 Lake Waikaremoana Monitor data collection and maintain Lake Waikaremoana water quality buoy; undertake periodic creel surveys and monitoring of key spawning tributaries.</p>	<p>Report activities to the following meeting of Council. Submit report on creel survey and spawning tributary monitoring programme to April 2023 meeting of Council.</p>	<p>Water quality monitoring buoy status reported to Council bi-monthly. Spawning tributary monitoring not undertaken during the 2023 winter. 2022 Lake Waikaremoana Winter Trout Monitoring Report presented to Council August 2023.</p>
<p>1114 Lake Tarawera</p> <p>(i) Monitor Lake Tarawera spawning tributaries including the Tarawera Outlet, Te Wairoa and Wairua Streams.</p> <p>(ii) Extend investigation into aquatic food webs and factors affecting the size, condition and growth of trout on Lake Tarawera subject to resources being available to do so, and maintain twice yearly acoustic smelt monitoring transect programme (including processing of data collecting to date).</p>	<p>Report spawning survey observations to the following meeting of Council, and the results of other investigations by 31 August 2023.</p>	<p>(i) Two Tarawera Outlet drift dives completed (June and July), and Te Wairoa trapping data reported to Council bi-monthly during the trapping season. Escapement count conducted in Wairua Stream in July 2023. (ii) Cawthron Report delivered April 2023. Report presented to Council August 2023. Year 5 sampling for Tarawera acoustic smelt programme undertaken November 2022 and May 2023.</p>



Table 1: Wairua Stream mouth angling data records

Angling Data	2022-23	2021-22	2020-21	2019-20	2018-19
Total Hours recorded	3.25	45.5	53.5	9	36
Avg Catch rate (fish/hr)	.25	0.75	0.42	0.00	0.07
Avg Length (mm)	520	474	418	-	515
Avg Weight (kg)	-	1.23	0.97	-	1.90
Avg Condition Factor	-	39.07	48.51	-	51.12



Graph 2: Tarawera Outlet drift dive trout counts

Project and Objective	Performance Measure	Actual Result
<p>1115 Other Lake Fisheries Investigations</p> <p>(i) Contribute to research on other lake fisheries including projects associated with water quality.</p> <p>(ii) Continue to operate the Ngongotaha Stream trap.</p> <p>(iii) Maintain and continue to promote our online 'angler diary' facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make; and provide feedback to participating anglers.</p>	<p>Provide research updates and Ngongotaha trap results to each meeting of Council. Provide an overview of online diary use to Council by 31 August 2023.</p>	<p>(i) Presented monitoring report to BOPRC expert Fisheries Panel on Ohau Channel 15 March 2023.</p> <p>(ii) Ngongotaha trap run monitored and reported to Council bi-monthly.</p> <p>(iii) Online diary maintained and promoted with 48 lake fishery records entered between 1 September 2022 and 31 August 2023. Not reported to Council.</p>



Table 2: Ohau Channel creel survey results, post diversion wall construction

Season	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Ave. angler catch rate	0.38	0.32	0.38	0.25	0.30	0.34	0.25	0.32	0.60	0.44
Ave. brown weight (kg)	3.75	2.93	2.83	3.26	2.86	2.47	3.05	2.77	2.36	2.74
Ave. rainbow weight(kg)	1.69	1.55	1.62	1.58	1.50	1.64	1.84	2.01	1.76	1.68
% of Anglers satisfied	69%	33%	68%	67%	72%	58%	55%	73%	83%	92%

Catch rate = fish/hr

Table 3: Ngongotaha Stream trap run annual summary

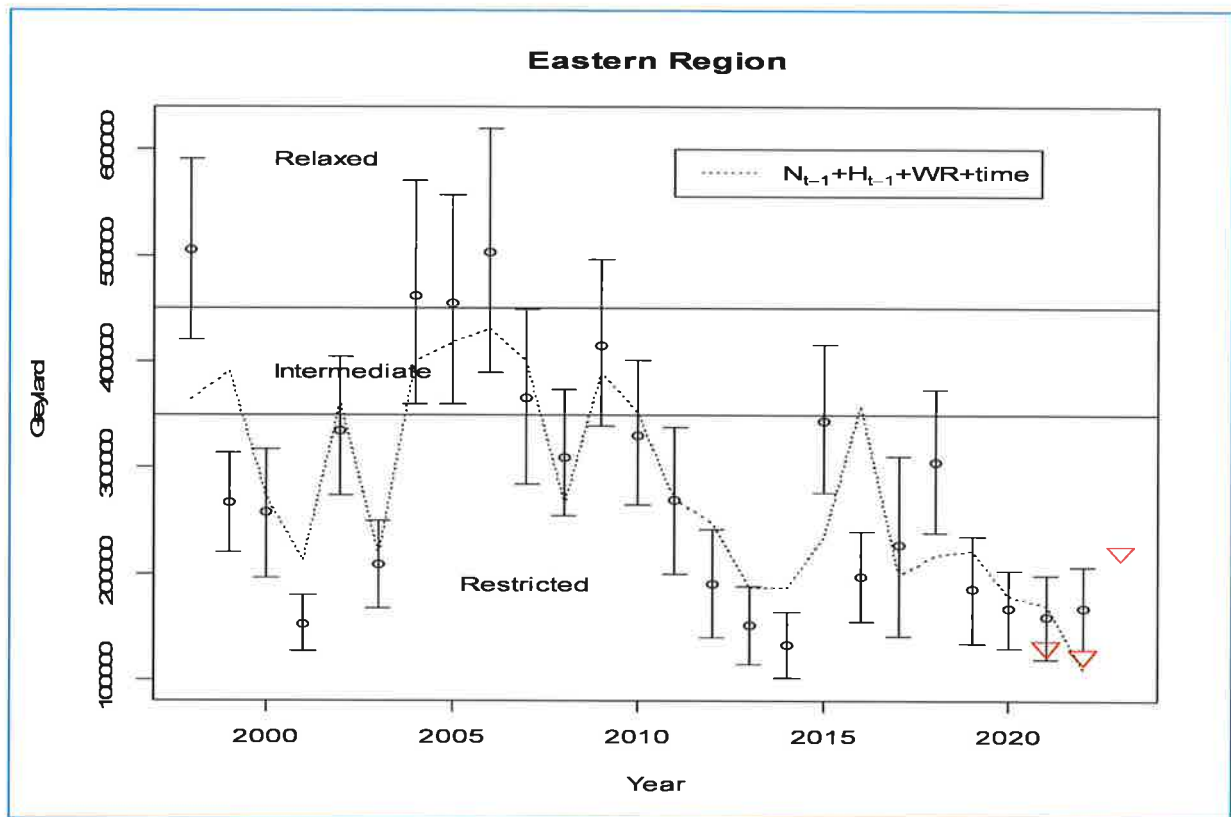
Month	Trap Nights	Tot RT Caught	Tot BT Caught	%BT	Avg RT Length	Avg RT Weight	Avg BT Length	Avg BT Weight
Sep 22	-	-	-	-	-	-	-	-
Oct 22	4	26	5	16%	489	1.49	562	2.49
Nov 22	-	-	-	-	-	-	-	-
Dec 22	-	-	-	-	-	-	-	-
Jan 23	-	-	-	-	-	-	-	-
Feb 23	-	-	-	-	-	-	-	-
Mar 23	11	15	93	86%	484	1.43	584	2.61
Apr 23	-	-	-	-	-	-	-	-
May 23	-	-	-	-	-	-	-	-
Jun 23	-	-	-	-	-	-	-	-
Jul 23	-	-	-	-	-	-	-	-
Aug 23	10	98	6	6%	496	1.73	523	2.11
Year	25	139	104	43%	490	1.55	556	2.40

RT = Rainbow Trout, BT = Brown Trout, Length in mm, Weight in kg

Project and Objective	Performance Measure	Actual Result
<p>1116 Waterfowl Monitoring</p> <p>(i) Monitor black swan and paradise shelduck populations within the Eastern Region using aerial trend counts.</p> <p>(ii) Investigate productivity, survival, harvest and movements of greylards by conducting brood counts and undertaking trapping and banding programmes; co-ordinate and participate in the national shoveler monitoring programme.</p>	<p>(i) Report interim results to the February 2023 Council meeting and provide a full report detailing the status of these populations by 31 August 2023.</p> <p>(ii) Provide final reports for the 2021-2022 year by 31 October 2022 and report interim results for the 2022-2023 year to the February 2023 Council meeting. The reports will compare measures of productivity for greylards with previous years where it is possible to do so.</p>	<p>(i) Paradise shelduck and black swan counts completed for management areas A1 and A2, poor weather precluded flying until after the moult had finished so B1 and B2 were not counted in 2023. Interim progress reported 9 February 2023, full report completed 16 March 2023. Presented to Council in April 2023.</p> <p>(ii) Mallard and grey duck population estimates provided to Council in December 2022. Banding completed February 2023.</p> <p>(iii) A series of annual duck brood counts were undertaken within the coastal Bay of Plenty drainage network during October and November 2022. Results reported for</p>



		<p>Council information in February 2023. (iv) 2022 shoveler census report presented to Council October 2022 and draft report emailed 16 September 2022 to all Fish & Game Regions. The 2023 National shoveler census conducted 7 August 2023.</p>
<p>1117 Botulism Monitor avian botulism outbreaks and minimise these by whatever practical means are available.</p>	<p>Report incidents to the following meeting of Council.</p>	<p>One possible outbreak was reported after the fact, no birds picked up.</p>



Graph 3 Eastern Region mallard population (open circle; mean \pm 95% BCI) 1998–2022, with three zones of regulation constraint, Restricted, Intermediate and Relaxed (demarcated by the horizontal lines). The dashed line shows the model $N(t) = N_{(t-1)} + H + WR + \text{time}$ where $N_{(t)}$ = mallard population in year t , H = greylard harvest in year $t-1$, WR = total winter rain (recorded at the Whakatane weather station), $\text{time} = \text{year } (t)$. The upside-down red triangle represents the predicted 2021–2023 greylard population.



Table 4: Aerial trend count estimate of annual change (21 year population trend) and last two years' count totals for sub regional management areas

Area	Paradise Shelduck			Black Swan		
	% Change	Total 2022	Total 2023	% Change	Total 2022	Total 2023
A1	-0.9%	6,364	6,429	-3.2%	9,806	7,021
A2	9.6%	2,231	1,583	-0.11%	1,623	1,638
B1	NC	3,796	NC	NC	331	NC
B2	NC	1,782	NC	NC	413	NC

Trend of 0.00 = no change, trend < 10.0 is decline, trend > 10.0 is increase. NC = no count

Project and Objective	Performance Measure	Actual Result
1118 Game Bird Research (i) Review and refine if appropriate, the five-year strategic research and management work plan for greylards. (ii) Review and refine if appropriate, the modelling approach used to support regulation setting.	Report findings and submit revised work plan if relevant to Council by 31 August 2023.	(i) National Mallard Research initiatives are on hold and consequently no input required from Eastern Region staff. (ii) Investigated predictive models to assist with setting of game season regulations for mallards (see Graph 3). Reported to Council December 2022.
1119 Upland Game Assessments Continue upland game population monitoring programme in Kaingaroa.	Report outcomes to the following meeting of Council.	Pheasant call counts were undertaken in Kaingaroa Forest in November 2022. Results reported to Council February 2023.

1120: Harvest Assessment: Assess angler and hunter activity and related harvest

Project and Objective	Performance Measure	Actual Result
1121 Lake Fisheries Creel Surveys (i) Review and refine approach to annual angler creel monitoring surveys assessing angler catch and satisfaction from key Rotorua lakes (Okataina, Rotoiti, Tarawera), and implement. (ii) Extend summer creel surveys to Rotoma, Rotoehu, Okareka and/or Rerewhakaaitu to the extent this can be accommodated without compromising effort on the key lakes.	Report on the 2022-2023 summer creel surveys by 31 August 2023.	(i) Winter Creel not undertaken during 2022-23 Season. (ii) 421 anglers surveyed during the 2022-23 summer surveys. Surveys only undertaken on key lakes. Report presented to Council August 2023.

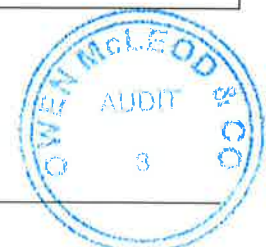


Table 5: Winter Creel Survey summary results

Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
Tarawera	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rotoiti	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Okataina	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(No Winter Creel Survey undertaken in 2021, 2022 & 2023)

Table 6: Summer Creel Survey summary results

Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	22-23	21-22	20-21	22-23	21-22	20-21	22-23	21-22	20-21
Tarawera	97%	96%	93%	526	512	508	1.74	1.54	1.47
Rotoiti	96%	93%	92%	526	539	530	1.80	2.04	1.91
Okataina	100%	100%	100%	521	535	531	1.75	1.72	1.67
Rotorua	100%	97%	100%	475	457	446	1.06	1.11	1.16

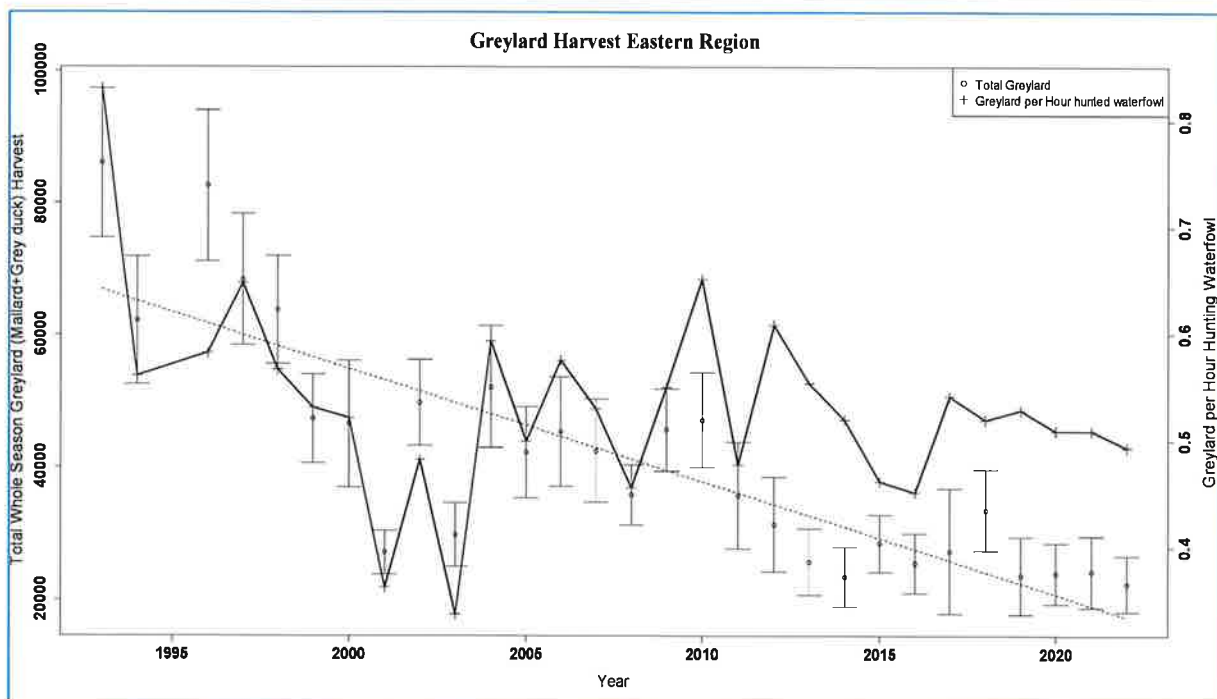
Project and Objective	Performance Measure	Actual Result
1122 Opening Day Angler Survey Monitor opening day catch from Rotorua lakes fisheries to assess characteristics of the catch.	Present report to Council by 30 April 2023.	Survey completed with 470 anglers surveyed. Report presented to Council April 2023.

Table 7: Opening Day Survey, trout caught summary details

Lake	Avg 2yr old length (mm)			Avg 2yr old weight (kg)			Avg 2yr old condition factor		
	22-23	21-22	20-21	22-23	21-22	20-21	22-23	21-22	20-21
Tarawera	519	504	479	1.66	1.46	1.26	42.79	40.84	41.15
Rotoiti	510	508	506	1.53	1.68	1.70	41.56	45.40	47.32
Okataina	499	508	506	1.45	1.55	1.56	42.00	42.46	43.61

Project and Objective	Performance Measure	Actual Result
1123 Game Bird Hunter Survey Assess the harvest of game birds by hunters and hunter effort during the 2023 season. Include in the survey an assessment of the special season for pukeko and black swan in February 2023.	Present the results of the 2022 game season hunter surveys to Council by 30 November 2022. Complete the 2023 game bird hunter surveys by 31 August 2023.	2022 Game bird hunter survey results presented to December 2022 meeting of Council. 2023 game bird hunter surveys completed in August 2023.





Graph 4. Greylard (mallard + grey duck) whole season harvest (mean=open circles; with 95% confidence bars) in the Eastern Region 1993 – 2022 (NB the survey was not carried out in 1995 in the Eastern Region). The solid line (with crosses) is per hour hunting waterfowl. The survey is finished at the end of August, report and analysis is completed in October.

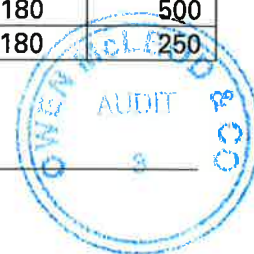
1140: Hatchery: Produce sufficient trout to meet the stocking requirements of the Eastern Region of Fish & Game New Zealand, as well as other Fish & Game Regions

Project and Objective	Performance Measure	Actual Result
<p>1141 Operate Hatchery</p> <p>(i) Produce quality fish for stocking of Eastern Region lakes and supplying the needs of other Fish & Game regions.</p> <p>(ii) Make progress towards having the capacity to produce 100+ trophy trout/annum for release in conjunction with fishery promotions.</p> <p>(iii) Complete revision where necessary of the hatchery manual and contingency provisions in the event of emergencies.</p> <p>(iv) Control shags disturbing rearing ponds.</p>	<p>(i) Produce c.70,000 fish including 50+ trophy fish to meet Eastern Region requirements and regional orders.</p> <p>(ii) Capacity available for producing 100+ trophy fish/annum.</p> <p>(iii) Incorporate further updates to manual and emergency contingency measures if required by 31 August 2023.</p> <p>(iv) Provide a record of Black shags (<i>Phalacrocorax carbo novaehollandiae</i>) and Little shags (<i>Phalacrocorax melanoleucos brevirostris</i>) destroyed on the property.</p>	<p>(i) 72,639 fish were produced and liberated or distributed for the period.</p> <p>(ii) Liberations reported to following meeting of Council.</p> <p>(iii) Capacity to produce trophy fish significantly increased but 100+ fish/annum unlikely to be achieved with existing facilities.</p> <p>(iv) Draft hatchery manual completed.</p> <p>(v) Four black shags and four little shags were destroyed on the hatchery property.</p>



Table 8: Trout liberations in the Eastern Region

Water	Date	Mark	Tag	Species	Age	Modal	Qty
McLaren	5/04/2023			RT	3+	5kg	20
McLaren	22/11/2022			RT	3+	3.5kg	20
McLaren	22/11/2022	Rp		BT	1+	220	500
McLaren	22/11/2022	Rp		RT	1+	180	1000
Ngahewa	1/11/2022	Rp		RT	1+	180	50
Ngapouri	1/11/2022	Rp		RT	1+	180	500
Okareka	30/05/2023	LpAd		RT	1+	180	2000
Okareka	21/09/2022	Rp		RT	1+	180	2000
Okareka	22/09/2022	Rp	G22	RT	1+	180	500
Okaro	27/10/2022	Rp		RT	1+	170	500
Okataina	17/05/2023	LpAd	O23	RT	1+	170	500
Okataina	13/04/2023	LpAd		RT	1+	180	250
Okataina	14/03/2023	LpAd		RT	1+	180	250
Okataina	17/10/2022	Rp		RT	1+	180	750
Okataina	14/09/2022	Rp		RT	1+	180	750
Okataina	14/09/2022	Rp	E22	RT	1+	180	500
Otara/Waipakahi	9/12/2022	Rp		RT	1+	180	500
Rerewhakaaitu	23/05/2023	LpAd		RT	1+	170	2500
Rerewhakaaitu	23/09/2022	Rp		RT	1+	180	2500
Rerewhakaaitu	23/09/2022	Rp	I22	RT	1+	180	500
Rotoehu	1/06/2023	LpAd		RT	1+	180	1500
Rotoehu	20/09/2022	Rp		RT	1+	180	1500
Rotoehu	20/09/2022	Rp	C22	RT	1+	180	500
Rotoiti	11/05/2023	LpAd	23R	RT	1+	170	500
Rotoiti	11/05/2023	LpAd		RT	1+	170	5000
Rotoiti	12/04/2023	LpAd		RT	1+	180	5000
Rotoiti	14/03/2023	LpAd		RT	1+	180	4000
Rotoiti	23/02/2023	Ad	N23	RT	1+	180	500
Rotoiti	23/02/2023	Ad		RT	1+	180	500
Rotoiti	7/11/2022	Rp		RT	1+	180	3750
Rotoiti	17/10/2022	Rp		RT	1+	180	2250
Rotoiti	9/09/2022	Rp		RT	1+	180	6500
Rotoiti	9/09/2022	Rp	B22	RT	1+	180	500
Rotoma	25/05/2023	LpAd		Tiger	1+	170	760
Rotoma	25/05/2023	LpAd		RT	1+	170	2000
Rotoma	15/09/2022	Rp		RT	1+	180	2000
Rotoma	15/09/2022	Rp	D22	RT	1+	180	500
Tarawera	11/05/2023	LpAd	23T	RT	1+	180	500
Tarawera	11/05/2023	LpAd		RT	1+	180	500
Tarawera	12/04/2023	LpAd		RT	1+	180	1000
Tarawera	14/03/2023	LpAd		RT	1+	180	1000
Tarawera	22/02/2023	Ad	X23	RT	1+	180	500
Tarawera	22/02/2023	Ad		RT	1+	180	1000
Tarawera	13/12/2022	Rp		RT	1+	180	1000
Tarawera	21/10/2022	Rp		RT	1+	180	1000
Tarawera	29/09/2022			RT	3+	4kg	18
Tarawera	7/09/2022	Rp		RT	1+	180	3000
Tarawera	7/09/2022	Rp	H22	RT	1+	180	500
Tuai	5/12/2022	Rp		BT	1+	220	200
Tuai	5/12/2022	Rp		RT	1+	180	500
Waiotahi	9/12/2022	Rp		RT	1+	180	250



<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1142 Hatchery Maintenance Maintenance of hatchery facilities.	<i>Report activities to the following meeting of Council.</i>	Activities were reported to following meeting of Council.
1143 Te Wairoa Trap Operate Te Wairoa trap to obtain suitable brood stock and collect sufficient ova to sustain the hatchery programme.	<i>Report the results of the trapping programme to each meeting of Council during the period April to August 2023.</i>	(i) The Te Wairoa trap was operated and 339,562 ova were collected from 68 crosses. (ii) Reported to Council bi-monthly during the trapping season.

Table 9: Te Wairoa trap summary

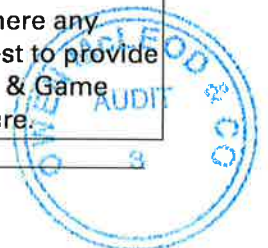
Fish details	2022-23	2021-22	2020-21	2019-20	2018-19
Total fish trapped	1575	2651	2312	1,245	2,757
Average Length (mm)	561	553	537	549	549
Average Weight (kg)	2.09	2.09	1.95	1.89	2.09
Wild % in run	29.5	26.9	38.0	23.0	26.8

1160: Releases: Transfer and release sports fish and game birds to augment populations within the region

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1161 Sports Fish Liberations Fin clip, tag, transfer, and release hatchery reared trout in accordance with regional stocking strategies.	<i>Report liberations to the following meeting of Council.</i>	Liberations reported to the following meeting of Council.

1170: Regulations: Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1171 Sports Fish Regulations Contribute to the maintenance of sports fish resources by conducting a review of the annual Anglers Notice and recommending amendments to it if required for the 2023-2024 season.	<i>Recommend fishing season conditions for the 2023-2024 Anglers Notice by 30 June 2023.</i>	Anglers notice process completed at June 2023 Council Meeting. Recommendations sent to NZ Council 19 June 2023.
1172 Game Bird Regulations Maintain game bird resources via the development of annual game season conditions.	<i>Recommend game season conditions for the 2023 season to the NZ Council by 31 January 2023.</i>	Recommended Game Season Conditions sent to NZ Council 24 January 2023.
1173 Game Bird Authorities Provide input to Department of Conservation (DOC) permitting processes to capture, hold, breed and release game birds, and provide input to national Fish & Game initiatives to obtain authorities or	<i>Report activities to the following meeting of Council.</i>	No requests to provide input to permitting processes or authorities to hold, capture or release game birds were received from DOC, nor was there any requirement or request to provide input to national Fish & Game initiatives of this nature.



Eastern Fish and Game Council

delegations from DOC to administer all related matters pertaining to Schedule 1 Wildlife Act game species.		
1174 Upland Game Properties Monitor any upland game properties operating under Schedule 1 of the Wildlife Act, liaise with the operators and review annual operating registers.	Report activities of upland game properties to Council by 30 November 2022.	Nothing to report to Council as no upland game properties operating under Schedule 1 this year.

1180: Game Bird Control: Minimise significant damage caused by game birds to private land

Project and Objective	Performance Measure	Actual Result
1181 Game Bird Control Reduce damage to crops or pasture from unwanted aggregations of game birds by assisting landowners and utilising the efforts of game bird hunters wherever practical.	Maintain permit database and report on the number of permits issued annually in the year end Performance Report.	33 permits were issued to 25 landowners. All requests were dealt with in a timely manner.

Table 10: Permits issued to disturb game birds by species (25 landowners)

Species	Permits Issued
Black Swan	4
Paradise Shelduck	10
Mallard duck	2
Pukeko	14
Ring necked pheasant	3
Total	33



OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

Goal: To manage, maintain, and enhance sports fish and game bird habitat to maximise recreational opportunities for anglers and hunters.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$99,471	\$0	\$99,471	\$123,083	\$0	\$123,083
1220	Works & Management	\$83,297	\$11,650	\$71,647	\$101,935	\$16,007	\$85,928
1230	Assisted Habitat	\$59,444	\$7,937	\$51,507	\$30,603	\$18,548	\$12,055
1240	Assessment	\$5,072	\$0	\$5,072	\$0	\$0	\$0
	Total	\$247,284	\$19,587	\$227,697	\$255,621	\$34,555	\$221,066

1210: Resource Management Act: Effectively represent Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies by advocating for sports fish and game bird habitat values, angling, and hunting values in statutory and non-statutory planning processes.

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1211 RMA Planning</p> <p>(i) Review regional plans, policies and strategies and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters.</p> <p>(ii) Collaborate with other regional Fish & Game statutory advocacy staff and contribute to national Fish & Game initiatives and processes associated with legislative reform and litigation.</p> <p>(iii) Contribute to the improvement of water quality in the Rotorua lakes via collaborative processes, research, and fishery and angler monitoring.</p> <p>(iv) Minimise effects on fisheries arising from</p>	<p>Report activities to each meeting of Council.</p>	<p>(i) All activities reported to Council bi-monthly.</p> <p>(ii) Collaborated with other regional staff on various national processes.</p> <p>(iii) Involved in statutory and non-statutory planning processes with District/Regional Councils as shown in Table 11.</p>



Eastern Fish and Game Council

<p>activities aimed at improving water quality in the Rotorua lakes.</p> <p>(v) Continue to advocate for improved water quality in the Rangitaiki and Motu River catchments in particular.</p> <p>(vi) Make submissions on regional and district council planning documents to promote rules that facilitate game bird habitat enhancement.</p>		
<p>1212 Consent Applications Review and respond to consent applications and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters.</p>	<p><i>Report activities to each meeting of Council.</i></p>	<p>(i) All activities reported to Council bi-monthly.</p> <p>(ii) Summary of actions taken provided in Table 12.</p>

Table 11: Meetings, hearings, appeals and/or mediations in which we have been involved.

Authority	Process
<p>Bay of Plenty Regional Council</p>	<ul style="list-style-type: none"> • Rural and Environmental Sector Organisation Forum • Important Trout Habitat Schedule • Consultation on the implementation of the NPSFM 2020 into the Regional Natural Resources Plan, and Regional Policy Statement • Fish Passage provisions • Forest Industry Liaison Group
<p>National</p>	<ul style="list-style-type: none"> • NES – Wetland provisions • NES – Intensive Winter Grazing provisions • Essential Freshwater Work Programme – Freshwater Farm Plans, Stock Exclusion regulations • Keeping Fish and Game relevant in legislation • Wildlife Act review process • NBE Bill • Sports Fish and Game Management Plans • Freshwater fish species interaction
<p>Waikato Regional Council</p>	<ul style="list-style-type: none"> • Plan Change 1 – Healthy Rivers
<p>Gisborne District Council</p>	<ul style="list-style-type: none"> • Motu Catchment Plan • Waiapu Catchment Plan



Table 12: Summary of Consent Applications received.

Consent activity	Number of applications
No concerns letter	14
Section 95E3a approval	1
Opposed	2
Total number of consents received	17

1220: Works and Management: Wildlife management reserves and other wetland reserves

Project and Objective	Performance Measure	Actual Result
<p>1221 Reserves Management</p> <p>(i) Manage water levels and habitat in wildlife management reserves; advocate and maintain optimum conditions for waterfowl.</p> <p>(ii) Implement, monitor, and refine where required, the annual maintenance strategy funded by game bird ballot holders' habitat management fees.</p> <p>(iii) Continue to implement wetland monitoring and maintenance programmes in the reserves (including water reticulation systems in Kaituna and Awaiti WMRs) in accordance with the five-year maintenance plan for the reserves.</p> <p>(iv) Continue to contribute to the design and implementation of habitat creation and enhancement within and adjoining the Kaituna WMR in conjunction with the Bay of Plenty Regional Council (BOPRC) and Department of Conservation (DOC).</p> <p>(v) In conjunction with the Department of Conservation, prepare and submit a joint global</p>	<p>Report activities to the following meeting of Council.</p>	<p>(i) \$5,626 received from ballot holder habitat enhancement fees. Works completed included water reticulation and access spray works in Awaiti and Bregmans WMR's.</p> <p>(ii) Annual mowing and complementary spraying programme to (i) above was completed. Water reticulation works and access track maintenance for Awaiti, Bregmans and Kaituna WMRs completed. Repairs were undertaken on a large water supply structure in Awaiti WMR and weirs and floodgates at Orini WMR. Regular habitat and hydrology inspections in all critical wetlands.</p> <p>(iii) A new MOU was signed by BOPRC, DOC and F&G detailing management, further enhancement, and financial responsibilities. F&G designed and assisted in implementing a new predator control programme within the Kaituna WMR.</p> <p>(iv) Not completed as NES-W rules still under review.</p>



consent application enabling maintenance and enhancement activities to be undertaken in Bay of Plenty wetland reserves.		
---	--	--

1230: Assisted Habitat: Assist habitat enhancement by individuals and organisations and manage significant projects

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1231 Respond to Landowner Requests for Assistance</p> <p>(i) Respond to all requests from hunters and landowners for advice on creating wetland habitat on non-public land. Make available information packages and services including landowner site visits and consent advice.</p> <p>(ii) Use rural media to encourage wetland enhancement on non-public land.</p>	<p><i>(i) Respond to all landowners' requests for advice and contribute to the development and/or enhancement of habitat that enhances waterfowl productivity and greylards in particular.</i></p> <p><i>(ii) Report activities to the following meeting of Council.</i></p>	<p>(i) Landowner information/advice provided to two landowners, with three in Gisborne outstanding.</p> <p>(ii) Rural media not utilised due to ongoing review of NES-W rules.</p> <p>(iii) Reported to Council bi-monthly.</p>
<p>1232 Habitat Creation and Enhancement Projects</p> <p>(i) Encourage landowners to enhance the game bird habitat values of existing ponds in rural environments in accordance with a strategy developed to do this.</p> <p>(ii) Make at least two applications to external funding providers for habitat creation projects in the Eastern Region.</p> <p>(iii) Assist in wetland habitat creation and enhancement in the Waikato River catchment through WCEET trustee and project manager participation.</p> <p>(iv) Advocate for remedial works and/or enhancement of</p>	<p><i>(i) Make at least two applications for external funding for an enhancement project.</i></p> <p><i>(ii) Report WCEET activities by 31 August 2023.</i></p> <p><i>(iii) Report activities to the following meeting of Council.</i></p>	<p>(i) Encouragement and assistance for rural landowners towards enhancement of stock ponds for development remains on hold due to NES-W rules review and the current rules presenting significant challenges and obstacles to wetland enhancement.</p> <p>(ii) No external funding applications were made.</p> <p>(iii) Attended WCEET meetings and managed nine projects. Reported updates to August 2023 Council meeting.</p> <p>(iv) Fishery instream habitat enhancement works undertaken in the Ngongotaha, Mangakakahi and Utuhina streams and the Otara River.</p> <p>(v) Advocacy for stream and drain enhancement continues with opportune</p>



<p>riparian/instream fisheries habitat and provide technical advice to projects instigated.</p> <p>(v) Advocate for more environmentally appropriate drain management practices with relevant agencies with the aim of enhancing habitat for dabbling ducks.</p>		<p>meetings with BOPRC rivers and drainage division.</p> <p>(vi) All activities reported to Council bi-monthly</p>
--	--	--

1240: Assess and Monitor: Assess and monitor regional trends in significant habitat areas

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1241 Monitor Waterfowl Habitats</p> <p>Interact with Wetland Forum groups and/or other agencies compiling or updating wetland inventories.</p>	<p>Report activities to the following meeting of Council.</p>	<p>Participated in one Bay of Plenty Wetland Forum meeting in March 2023.</p>



OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

Goal: To encourage angler and hunter participation while maintaining the quality of the recreational experience.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$54,249	\$0	\$54,249	\$50,984	\$0	\$50,984
1320	Satisfaction Survey	\$0	\$0	\$0	\$0	\$0	\$0
1330	Newsletters	\$22,402	\$0	\$22,402	\$14,083	\$0	\$14,083
1340	Other Publications	\$4,536	\$0	\$4,536	\$2,321	\$0	\$2,321
1350	Training	\$58,053	\$7,750	\$50,303	\$38,918	\$6,623	\$32,295
1360	Club Relations	\$2,254	\$0	\$2,254	\$2,227	\$0	\$2,227
1370	Huts	\$4,691	\$400	\$4,291	\$2,674	\$722	\$1,952
Total		\$146,185	\$8,150	\$138,035	\$111,207	\$7,345	\$103,862

1310: Angler and Hunter Access: To maintain and enhance access to the sports fish and game bird resources of the Eastern Region

Project and Objective	Performance Measure	Actual Result
<p>1311 Maintain and Enhance Access</p> <p>Physical and legal access to angling and hunting opportunities.</p> <p>(i) Maintain angling tracks in the Ngongotaha and Waiteti Streams, and the Tarawera, Waioeka, Rangitaiki and Waikaretaheke Rivers.</p> <p>(ii) Improve access to the Whirinaki River and maintain and enhance access elsewhere as and when opportunities present.</p> <p>(iii) Investigate East Coast fisheries north of Gisborne and access to these as opportunity permits.</p> <p>(iv) Continue to advocate for improved access through plantation forests including Kaingaroa, and seek</p>	<p>Report activities to the following meeting of Council.</p>	<p>(i) Access maintenance work carried out as required at all specified locations except the Tarawera River which was not carried out due to lack of resources.</p> <p>(ii) New access points and tracks completed at Whirinaki River at Minginui with followup maintenance.</p> <p>(iii) Investigations to East Coast fisheries not completed.</p> <p>(iv) Advocacy with landowners and forest managers for improved access undertaken.</p> <p>(v) Access issue register updated as required, and consultation, advice and liaison with Walking Access Commission ongoing.</p> <p>(vi) Activities reported to Council bi-monthly.</p>



<p>resolution in relation to the establishment of access to areas in which access to fish and game resources by licence holders has been unlawfully denied.</p> <p>(v) Make submissions to the Walking Access Commission, Overseas Investment Office, and Office of Treaty Settlements to ensure that provision is made for public access where appropriate.</p>		
<p>1312 Signage Maintain signs and enhance access through signage at key fishing and hunting access points. Maintain signage inventory databases.</p>	<p>Report activities to the following meeting of Council.</p>	<p>(i) Access signage maintained and improved, and database updated. (ii) Activities reported to Council at meeting following.</p>
<p>1313 Hunter Ballots Allocate and manage balloted hunting stands in Fish & Game managed Wildlife Management Reserves/wetlands.</p>	<p>Allocate balloted hunting stands.</p>	<p>Ballot draw completed, and hunters advised of hunting stands for the 2023 season.</p>

1330: Newsletter, Licence holder communications: Effectively inform anglers and hunters of matters relating to Fish & Game and opportunities for increased participation

Project and Objective	Performance Measure	Actual Result
<p>1331 Electronic Newsletters Contribute text to and circulate newsletters (e-zines) to clubs and licence holders in accordance with national strategy (which is in the process of being reviewed but currently comprises three "Both Barrels" and nine "Reel Life" ezines).</p>	<p>Contribute to preparation of nationally co-ordinated electronic newsletters.</p>	<p>Nine 'Reel Life' and five 'Both Barrels' E-zine newsletters were produced and distributed.</p>
<p>1332 Fish & Game Publications Prepare articles for inclusion in two issues of Fish and Game New Zealand to 2022 whole season game licence holders and 2022-2023 whole season fish licence holders. Prepare and distribute pre-season newsletters.</p>	<p>(i) Articles submitted to publisher in accordance with deadlines for mailout of game issue in March 2023, and fish issue in August 2023. (ii) Pre-season fish and game newsletters distributed.</p>	<p>(i) Three pages prepared and submitted for the Fish & Game <i>game</i> magazine supplement (3,453 recipients) and five pages for the <i>fish</i> magazine supplement (7,579 recipients). (ii) No hard copy newsletters published this year.</p>



<p>1333 Fish & Game Website Ensure Fish & Game information including access maps on the Eastern Region website is maintained and regularly updated.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>(i) Numerous site updates were made to the Eastern Fish & Game web page during the year. (ii) Reported to Council bi-monthly.</p>
<p>1334 Social Media Continue to operate Twitter and Instagram accounts and upload material to Facebook page and/or other platforms subject to any R3/national strategy developed prior to, or during the 2022-2023 OWP year.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Regular posts were made to Facebook and Instagram. Licence holder enquiries are being received via social media.</p>

1340: Informational Publications: Assist anglers and hunters to access the hunting and fishing opportunities of the Eastern Region

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1341 Information Pamphlets (i) Review and if necessary, reprint pamphlets, address information deficiencies and use website and other forms of communication to make access and other information more readily available. (ii) Maintain stocks of information pamphlets with licence agents and other outlets throughout the region.</p>	<p><i>Report on activities to the following meeting of Council.</i></p>	<p>(i) Re-print of Rotorua Lakes Fishery and Lake Rotorua and Tributaries brochures completed. (ii) Brochure stocks maintained. (iii) Activities reported to Council at meeting following.</p>

1350: Angler and Hunter Training: Encourage new participants to take up angling and hunting

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1351 Junior Angler/Hunter Programmes (i) Operate the children's fishing programme in conjunction with the Rotorua Anglers Association and invite participation from other clubs where appropriate. (ii) Continue to provide hunting access to Waewaetutuki Wetland for junior and/or hunters.</p>	<p><i>(i) Provide sufficient two-year-old fish to support the fishing programme.</i> <i>(ii) Provide hunting opportunity at Waewaetutuki Wetland for up to 12 junior hunters or novice hunters.</i> <i>(iii) Report activities and participation to the following meetings of Council.</i></p>	<p>(i) Children's fishing pond stocked with approx. 2,000, 3 year old rainbow trout. (ii) Provided opportunity at Waewaetutuki Wetland for novice hunter programme. (iii) Implemented a "take a mate hunting" promo for hunting opening weekend. (iv) Activities reported to Council at meeting following.</p>



Project and Objective	Performance Measure	Actual Result
<p>1352 Angler/Hunter Training</p> <p>(i) Provide angler and hunter training information and make available novice hunter/angler starter packs.</p> <p>(ii) Conduct boat angling training seminar(s).</p> <p>(iii) Conduct adult beginner's angling training seminar if sufficient interest available.</p> <p>(iv) Conduct kayak angling training seminar if sufficient interest available.</p>	<p>(i) Provide at least one boat angler information seminar and two other angler training seminars.</p> <p>(ii) Participate in the HUNTS programme for hunter training.</p>	<p>(i) Responded to requests for angler and hunter training information.</p> <p>(ii) A boat fishing seminar was held at Fish & Game property in January 2023.</p> <p>(iii) Assisted with one HUNTS course.</p>
<p>1353 Angler/Hunter Enquiries</p> <p>Respond to enquiries for information from anglers and hunters.</p>	<p>Provide information and respond to enquiries promptly.</p>	<p>Angler/hunter enquiries were responded to in a timely manner.</p>
<p>1354 Fishing Competitions</p> <p>Review applications to hold fishing competitions and grant permits where appropriate.</p>	<p>Respond to applications within five working days and report on permits granted to each meeting of Council.</p>	<p>Twenty-eight fishing competition permits were granted within five days of receipt of application. Reported to Council bi-monthly.</p>
<p>1355 Western Bay of Plenty Fishery</p> <p>Continue to promote the Lake McLaren trout fishery in the western Bay of Plenty in conjunction with ongoing releases of trophy sized trout into that system.</p>	<p>Report on activities to the following meeting of Council.</p>	<p>Liberations to Lake McLaren included 40 large trophy sized fish and continued with high numbers of yearling browns and rainbows.</p>

1360: Club Relations: Maintain communications with Fish & Game related clubs

Project and Objective	Performance Measure	Actual Result
<p>1361 Fish & Game Club Communications</p> <p>Maintain club register, attend club meetings, and provide periodic news updates to clubs as appropriate.</p>	<p>Attend at least five club meetings or other gatherings by 31 August 2023. Report activities to following meeting of Council.</p>	<p>Fourteen club meetings or events were attended by staff and reported to following meeting of Council.</p>

1370: Fish and Game Huts

Project and Objective	Performance Measure	Actual Result
<p>1371 Fish & Game Huts</p> <p>Maintain Fish & Game huts at Waikaremoana and Wairua.</p>	<p>Report maintenance activities to following meeting of Council.</p>	<p>Huts maintained as required. Activities reported to Council at meeting following.</p>



OUTPUT 4: PUBLIC INTERFACE

Goal: To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game New Zealand.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$5,072	\$0	\$5,072	\$8,694	\$0	\$8,694
1420	Communication	\$8,172	\$0	\$8,172	\$4,311	\$0	\$4,311
1430	Advocacy	\$0	\$0	\$0	\$0	\$0	\$0
1440	Public Promotions	\$9,031	\$0	\$9,031	\$3,644	\$0	\$3,644
1450	Visitors/Education	\$47,558	\$0	\$47,558	\$40,384	\$105	\$40,279
	Total	\$69,833	\$0	\$69,833	\$57,033	\$105	\$56,928

1410: Liaison: Avoid conflicts and maintain effective advocacy and liaison with statutory resource management agencies

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1411 Statutory Liaison and Political Awareness Maintain a structured liaison and advocacy programme with key agencies and individuals. Make submissions to senior Regional Council and DOC staff on significant regional matters. Engage in governor-governor meetings where appropriate. Engage with iwi groups and tribal authorities including Te Uru Taumatua, the Tuhoe Board, and Te Arawa Lakes Trust. Ensure political awareness of Fish & Game activities and support for improved habitat performance.</p>	<p><i>(i) Manager to meet with senior Regional Council and DOC staff at least yearly. Manager and/or staff attend Conservation Board meetings when matters need to be brought to attention of Board and/or topical issues are on the agenda.</i></p> <p><i>(ii) Manager to meet periodically with Te Uru Taumatua and/or the Tuhoe Board or tribal entities e.g. the Waikaremoana Tribal Authority, and Te Arawa Lakes Trust.</i></p> <p><i>(iii) Manager/ Councillors to visit electorate MPs as appropriate.</i></p> <p><i>(iv) Activities reported to following meetings of Council.</i></p>	<p>(i) Met with senior Bay of Plenty Regional Council and DOC managers and liaised with various staff as required.</p> <p>(ii) No Conservation Board meetings attended as nothing on Board agendas of relevance to Council nor matters needing to be brought to Conservation Boards within the Eastern Region.</p> <p>(iii) Eastern Fish & Game staff made contact with Te Uru Matua staff at Waikaremoana on a number of occasions and invited Te Uru Taumatua and Te Arawa Lakes Trust to provide feedback on Eastern Fish & Game's draft Anglers Notice and draft Operational Work Plan.</p> <p>(iv) All activities reported to Council at meeting following.</p>

1420: Communication: Develop and maintain effective communication with the wider public, the media, stakeholders, and strategic allies

Project and Objective	Performance Measure	Actual Result
<p>1421 Public Communications To advocate the interests of anglers and hunters by maintaining effective communication with non-statutory groups or individuals including farmers, iwi and the general public.</p> <p>(i) Implement regional public awareness programme and identify and pursue marketing opportunities in accordance with any R3 strategies prior to, or during the 2022-2023 OWP year.</p> <p>(ii) Maintain a strong presence in public media.</p> <p>(iii) Engage and communicate with rural community and land owners. Develop/maintain relationships with groups such as Federated Farmers, Fonterra, and Dairy NZ.</p> <p>(iv) Engage with iwi. Develop/maintain formal relationships with key iwi groups within the region (e.g. Te Arawa), participate in Treaty Settlement processes that affect anglers and hunters, and explore possibilities for collaborative projects, e.g. providing opportunities for junior anglers.</p>	<p>(i) Contribute to national public awareness network.</p> <p>(ii) Manage website for effective licence holder communication and public awareness. Prepare and distribute at least 20 media press releases before 31 August 2023.</p> <p>(iii) Submit on Treaty Settlements affecting angler/hunter access and develop relationships with key iwi groups.</p> <p>(iv) Report activities to following meeting of Council.</p>	<p>(i) National Public awareness network has been inactive.</p> <p>(ii) Website managed to the extent it is currently possible for regional staff to do so, and Facebook and Instagram accounts updated as required.</p> <p>(iii) Fourteen releases were prepared and distributed during the year.</p> <p>(iv) No requirement this year to liaise with Office of Treaty Settlements or lodge submissions in relation to proposed access provisions in any upcoming settlement(s).</p> <p>(v) Activities reported to Council at meeting following.</p>



1440: Promotions: Actively promote the work of Fish & Game with the wider public and the media

Project and Objective	Performance Measure	Actual Result
<p>1441 Public Promotions Enhance the profile of Fish & Game NZ as the manager of sports fish and game birds, impart a greater understanding of what it does, and highlight the recreational opportunities available within the region. Seek external sponsorship for a pre game season promotional evening.</p>	<p><i>(i) Support national public awareness events.</i> <i>(ii) Prepare articles for angler/hunter magazines.</i> <i>(iii) Work with Destination Rotorua to raise the profile of the Rotorua lakes fisheries.</i> <i>(iv) Conduct a pre game season promotional event in April 2023.</i> <i>(v) Report activities to following meeting of Council.</i></p>	<p>(i) Provided information to national public awareness initiatives. (ii) Prepared articles for magazines. (iii) Maintained connection with Destination Rotorua and i-SITE. (iv) Duck hunters night planned for Gisborne postponed due to Cyclone Gabrielle's impacts. (v) Reported all activities to the Council meeting following.</p>

1460: Visitors /Education: Educate the wider public on the role of Fish & Game New Zealand

Project and Objective	Performance Measure	Actual Result
<p>1451 Education (i) Educate people in sports fish and game bird management, and raise awareness of trout fishing and game bird hunting and the importance of protecting habitat for these and other species. (ii) Maintain use of the Ngongotaha hatchery and grounds as a means of promoting Fish & Game to schools and the wider public.</p>	<p><i>(i) Conduct presentations to groups and provide conducted tours of the hatchery.</i> <i>(ii) Report activities to the following meeting of Council.</i></p>	<p>(i) Seven tours/school visits were carried out for the reporting period. (ii) Reported activities to the following meeting of Council.</p>
<p>1452 Maintenance and Enhancement of Grounds and Facilities Maintain and enhance facilities for the education and benefit of visitors.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Grounds and facilities maintained as required and activities reported to the following meeting of Council.</p>



OUTPUT 5: COMPLIANCE

Goal: To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$66,515	\$0	\$66,515	\$61,439	\$0	\$61,439
1520	Ranger Training	\$8,326	\$0	\$8,326	\$11,875	\$0	\$11,875
1530	Compliance	\$28,670	\$6,000	\$22,670	\$16,536	\$2,875	\$13,661
	Total	\$103,511	\$6,000	\$97,511	\$89,850	\$2,875	\$86,975

1510: Ranging: Maintain compliance with angling and hunting regulations through enforcement activities

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1511 Ranging Maintain a high level of participant contact through enforcement and monitor compliance with licensing and season conditions.</p>	<p>Organise ranging activity to achieve 2,500 angler and hunter contacts. Aim for 95% compliance with legal requirements and season regulations from anglers and hunters contacted. Provide report to each meeting of Council.</p>	<p>(i) 1417 angler/hunter contacts were made during ranging operations by staff and honorary rangers. Ranging was co-ordinated and undertaken across the region. Overall compliance rate of all persons checked was approximately 98.6%. 20 persons were dealt with for 32 separate offences (Table 14).</p> <p>(ii) Warrantless powers of entry and/or search (Sec 39 Wildlife Act 1953 and Sec 40 Conservation Act 1987) for entry to land were exercised on 13 occasions, all while carrying out game bird hunter ranging.</p> <p>(iii) All activities reported to council bi-monthly.</p>

1520: Ranger Training: Ensure effective ranging across the region with suitably trained and resourced personnel

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1521 Training Manage the regional network of honorary Fish & Game Rangers and ensure that a sufficient level of training and support is provided for both honorary rangers and warranted staff.</p>	<p>(i) Undertake at least one inhouse training exercise for honorary rangers and warranted staff.</p>	<p>(i) We currently have a team of 7 warranted honorary rangers located across the region, and 1 trainee ranger. Along with 8 warranted staff rangers.</p>



	<p>(ii) Ensure all rangers are current with externally provided safety and communications training (CERT).</p> <p>(iii) Provide summary report to Council by 31 August 2023.</p>	<p>(ii) One externally provided ranger safety training and communications refresher was hosted and attended by rangers and staff from Eastern and other Fish & Game regions. Other training refreshers were delivered to staff during the year. A regional ranger training day was held in August 2023.</p> <p>(iii) Provided National Compliance Co-ordination and contributed to other national matters including advice around policy, law changes and other processes.</p> <p>(iv) Reported to all bi-monthly meetings of Council.</p>
--	--	--

1530: Compliance/Prosecutions: Follow a consistent policy driven approach to dealing with non-compliance to regulations

Project and Objective	Performance Measure	Actual Result
<p>1531 Prosecutions</p> <p>Follow National Prosecution Policy guidelines to deal with individuals found unlicensed or in non-compliance with season regulations without just cause.</p>	<p>Report details of case outcomes to each meeting of Council.</p>	<p>(i) Offence resolution as per Table 13. 20 offenders were dealt with for 32 offences.</p> <p>(ii) All matters which met the Solicitor-General's prosecution guidelines and Fish & Game prosecution policy standards were dealt with by Court prosecution with diversion an option as appropriate.</p> <p>(iii) Reported to council bi-monthly.</p>

Table 13: Resolution of offences 2022-2023 year

Resolution Type	Number of offenders
Prosecution – no diversion	3
Prosecution – diversion	8
Warning – adult	4
Warning - youth	4
No further action – false detail given	1
Total	20



Table 14: Offence table 2022-2023 year

Offence name	Number of offences
Fishing without licence	13
Fishing in closed waters	6
Fish with more than 1 rod	1
Fish with illegal tackle	1
Give false details	2
Fails to give details	2
Possess lead shot	2
Unpinned gun	2
Hunting from boat under power – gun able to be deployed	3
Total number of offences	32



OUTPUT 6: LICENSING

Goal: To optimise the sale of angling and hunting licences as valued products.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$9,335	\$1,349,624	-\$1,340,289	\$15,380	\$1,337,456	-\$1,322,076
1620	Agent Servicing	\$11,131	\$0	\$11,131	\$4,670	\$0	\$4,670
1630	Agent Payments	\$60,733	\$0	\$60,733	\$48,554	\$0	\$48,554
Total		\$81,199	\$1,349,624	-\$1,268,425	\$68,604	\$1,337,456	-\$1,268,852

1610: Licensing: Maintain and monitor a readily available and efficient licensing system

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1611 Licence Production and Distribution Issue fishing and hunting licences and updated regulations in a timely manner.	<i>To have available fish licences and regulation guides for the 2022-2023 season by 1 September 2022. To have available game licences and regulation guides for the 2023 season by 31 March 2023.</i>	(i) Fish licences and regulation guides were available for purchase on 18 August 2022. (ii) Game licences and regulation guides were available for purchase on 9 March 2023.
1612 Analysis of Licence Information Evaluate licence sales information monthly, and conduct analyses of licence data to gain insight into licence holder behaviour with a view to identify marketing opportunities.	<i>Provide detailed reports of licence sales performance to each meeting of Council.</i>	Licence sales reported to Council bi-monthly and monitored throughout the year.
1613 National Licence Management Support the operation of the national licence management provider (ESL, formerly Eyede).	<i>Report activities to the following meeting of Council.</i>	Liaised with external provider to ensure licence availability, contributed advice and support to Licence Working Group, and reported to Council bi-monthly.

1620: Agent Servicing: Management and support of Fish & Game licensing through licence agents

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1621 Licence Agent Support Communicate and work with licence agents to support the licence management services provided by ESL (formerly Eyede), and provide agent training as required.	<i>Provide information and respond to enquiries promptly. Complete at least three visits to all significant licence resellers by 31 August 2023.</i>	(i) Twenty-two licence retailers were maintained within the region. (ii) Major licence retailers were visited at least 3 times by field staff, and regular contact was maintained by administration staff.



Table 15: Licence sales performance

FISHING LICENCES	2018/19	2019/20	2020/21	2021/22	2022/23
Adult Whole Season	2,123	1,957	2,287	2,141	1,908
Non-Resident Whole Season	624	492	62	53	314
Loyal Senior Whole Season	402	445	523	535	508
Local Area Whole Season	1,667	1,660	1,661	1,513	1,436
Family Fishing	2,768	2,475	2,639	2,543	2,322
Adult Day	4,013	3,550	4,133	3,726	3,163
Non-Resident Day	1,568	1,351	149	165	1,181
Adult Winter	531	461	562	514	485
Adult Short Break	1,165	1,027	1,272	1,013	837
Adult Long Break	81	77	59	36	61
Junior Whole Season	397	391	445	428	428
Junior Non-Resident Whole Season	28	39	4	5	23
Junior Day	400	351	404	348	446
Junior Non-Resident Day	49	43	8	10	33
Child Non-Resident Whole Season	20	21	0	2	9
Child Non-Resident Day	35	31	3	4	31
Total Fish Licences	15,871	14,371	14,211	13,036	13,185
Whole Season Licence Equivalent	9,839	8,962	9,173	8,586	8,257

GAME LICENCES	2019	2020	2021	2022	2023
Adult Whole Season	3,058	2,671	2,949	2,940	2,772
Adult Day	155	120	151	120	114
Junior Whole Season	305	257	293	292	285
Junior Day	9	12	4	6	2
Child Whole Season	157	135	126	124	137
Total Game Licences	3,684	3,195	3,523	3,482	3,310
Whole Season Licence Equivalent	3,152	2,759	3,039	3,022	2,850



OUTPUT 7: COUNCIL

Goal: To provide for the effective governance of the Fish and Game system by fish and game licence holders.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$37,194	\$0	\$37,194	\$33,803	\$0	\$33,803
	Total	\$37,194	\$0	\$37,194	\$33,803	\$0	\$33,803

1720: Council Meetings: Effective governance and efficient Council support

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1721 Council Provide effective direction and support to the management of Council's business. Keep Council informed of relevant regional and national matters. Prepare information reports and agendas for Council meetings and any minutes resulting from these meetings.</p>	<p><i>Hold at least 6 meetings of the Eastern Fish and Game Council prior to 31 August 2023. Aim to distribute agendas at least eight working days prior to each meeting, and draft minutes as soon as possible after each meeting.</i></p>	<p>Six regular Council meetings were held prior to 31 August 2023. All agendas were distributed within required time, and draft minutes distributed as soon as practicable after each meeting.</p>



OUTPUT 8: PLANNING & REPORTING

Goal: To ensure cost effective and appropriate business management of the fish and game resource.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$28,295	\$0	\$28,295	\$6,390	\$0	\$6,390
1820	Annual Planning	\$4,509	\$0	\$4,509	\$3,952	\$0	\$3,952
1830	Reporting	\$37,495	\$0	\$37,495	\$33,375	\$0	\$33,375
1840	National Liaison	\$18,225	\$0	\$18,225	\$40,568	\$0	\$40,568
	Total	\$88,524	\$0	\$88,524	\$84,285	\$0	\$84,285

1810: Management and Strategic Planning

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1812 R3 Planning and Business Development Develop R3 strategy for Eastern Region, identify and prioritise opportunities for developing additional sources of income, and commence and/or direct additional effort towards implementation of priorities.</p>	<p><i>Development of (i) a preliminary R3 strategy for Eastern Region, and (ii) a preliminary Business Development Strategy/Plan by 30 April 2023. Report activities to each meeting of Council.</i></p>	<p>A series of workshops with staff were undertaken establishing our activities and timed promotional methods. A marketing calendar was produced and circulated to Council. The document is active and is updated or amended as needed.</p>

1820: Annual Planning

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1811 2024-2034 Management Plan To commence the ten-year review of the 2014-2024 Eastern Region Sports Fish and Game Management Plan and prepare a draft of the 2024-2034 Plan ready for consultation with interested and affected parties.</p>	<p><i>Preparation of a draft 2024-2034 Sports Fish and Game Management Plan for Council's approval by 31 August 2022.</i></p>	<p>This action was delayed, and not instigated due to real possibility of an amalgamation with Hawke's Bay Region. As per legislation, if we do not have a SFGM Plan then our OWP will be used in the interim.</p>
<p>1821 OWP Preparation Prepare an operational work plan for the 2023-2024 year.</p>	<p><i>The adoption of a proposed operational work plan for 2023-2024 by the Council by 31 August 2023.</i></p>	<p>2023-2024 Operational Work Plan adopted by Council at its meeting on 10 August 2023.</p>



1830: Reporting and Audit

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1831 Performance Report Prepare a Performance Report including the Statement of Service Performance and Financial Statements for the 2021-2022 year.	<i>Conduct quarterly reviews of performance against OWP targets with staff; produce an Annual Performance Report for the 2021-2022 financial year.</i>	(i) Periodic reviews of performance against OWP targets were undertaken with staff. (ii) Financial statements for the 2021-2022 year were prepared and audited in October 2022. A SOSIP was completed and included in the audited statement of accounts.
1832 Audit Arrange to have the Performance Report for the 2021-2022 year audited in accordance with the Public Audit Act 2001.	<i>Audit of the annual Performance Report for the 2021-2022 financial year in time for the public annual general meeting.</i>	Unqualified audit opinion issued 5 December 2022.
1833 Annual Meeting Conduct a public annual general meeting no later than 31 December 2022.	<i>Adoption of the audited 2021-2022 annual report by Council, and presentation of it to a public annual general meeting no later than 31 December 2022; presentation of the report to the Minister of Conservation.</i>	(i) Annual Report adopted by Council and presented to annual general meeting on 8 December 2022. (ii) Report sent to Department of Conservation, Wellington on 8 December 2022.

1840: National Liaison

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1841 New Zealand Fish & Game Liaison Maintain effective liaison with New Zealand Fish & Game and meet all statutory requirements. Contribute to the efficient management of Fish & Game nationally through meetings of regional Fish & Game managers and participate in working parties, networks, and national research and monitoring.	<i>Attend all meetings of the regional Fish & Game Council managers and participate where required with working parties established by the New Zealand Council.</i>	(i) All but one Managers meeting in April was held by Zoom. The majority of fortnightly Zoom meetings were attended as was the in person meeting in April. (ii) Staff undertook or contributed to national roles including North Island compliance co-ordination, licence working party, remuneration sub-committee, the national game bird hunter survey, game bird research and monitoring, public awareness discussions, and post Ministerial Review implementation discussions.



EASTERN FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 31 August 2023

	Note	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
REVENUE				
Fish and Game licence sales	1	1,337,456	1,349,624	1,280,902
Grants and donations	1	11,623	750	17,407
Interest	1	50,914	17,442	18,407
Other revenue	1	213,759	178,637	187,406
Total Revenue		1,613,752	1,546,453	1,504,122
EXPENSES				
Outputs				
Species management	2	142,904	127,450	134,301
Habitat protection & management	2	25,622	22,700	13,402
Angler & Hunter participation	2	10,470	9,800	11,927
Public interface	2	2,353	1,500	1,989
Compliance	2	3,843	7,000	4,174
Licensing	2	49,204	61,333	50,246
Council	2	8,511	5,000	7,871
Planning & reporting	2	11,712	18,500	9,925
Overheads				
Employee related costs	2	951,031	959,207	970,797
Depreciation	4	75,020	74,244	73,262
Other expenses	2	149,976	133,206	130,106
Total Expenses		1,430,646	1,419,940	1,408,000
Operating Surplus/(Deficit)		183,106	126,513	96,122
Less Other Expenses				
Levies to NZFGC		158,586	158,586	134,951
NET SURPLUS/(DEFICIT)		24,520	(32,073)	(38,829)

The accompanying notes form an integral part of these financial statements



EASTERN FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION
As at 31 August 2023

	Note	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	272,545	110,425	241,337
Debtors and prepayments	3	127,022	114,000	99,532
Investments	3	948,229	1,075,000	981,088
Other current assets	3	190,527	168,939	168,939
Total Current Assets		1,538,323	1,468,364	1,490,896
Non-Current Assets				
Property, plant and equipment	4	708,505	684,298	728,411
Investments	3	-	-	-
Total Non-Current Assets		708,505	684,298	728,411
Total Assets		2,246,828	2,152,662	2,219,307
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	189,671	143,000	176,197
Employee costs payable	3	108,902	118,000	119,375
Total Current Liabilities		298,573	261,000	295,572
Total Liabilities		298,573	261,000	295,572
NET ASSETS		1,948,255	1,891,662	1,923,735
EQUITY	5	1,948,255	1,891,662	1,923,735

The accompanying notes form an integral part of these financial statements



Eastern Fish & Game Council
STATEMENT OF CASHFLOWS
For the year ended 31 August 2023

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	1,340,758	1,319,803	1,276,983
Grants, donations and fundraising	11,623	750	17,407
Interest	48,352	17,244	18,707
Other revenue	205,505	177,681	183,821
Cash was applied to:			
Payments to suppliers	625,005	588,876	505,428
Payments to employees	961,504	960,582	982,216
GST (net)	(6,394)	1,046	(3,149)
Net Cash Flows from Operating Activities	26,123	(35,026)	12,423
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	112,050	136,026	254,450
Sale of investments/deposits	32,859	-	-
Cash was applied to:			
Purchase of property, plant and equipment	139,824	138,000	82,724
Purchase of investments/deposits	-	93,912	-
Net Cash Flows from Investing & Financing	5,085	(95,886)	171,726
Net Increase / (Decrease) in Cash	31,208	(130,912)	184,149
Opening Cash	241,337	241,337	57,188
Closing Cash	272,545	110,425	241,337
This is represented by:			
Bank accounts and cash	272,545	110,425	241,337

The accompanying notes form an integral part of these financial statements



Eastern Fish & Game Council
STATEMENT OF ACCOUNTING POLICIES
For the year ended 31 August 2023

ACCOUNTING POLICIES APPLIED

Reporting Entity

Eastern Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

Basis of Preparation

Eastern Fish and Game has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Eastern Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, rentals, grants, and miscellaneous sales.

Licence Revenue

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

Grants Received

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the condition of the grant is satisfied.

Interest

Interest revenue is recorded as it is earned during the year.

Other Income

Income from contracts, rentals and miscellaneous sales are recorded as revenue in the period they are earned.



Outputs

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat protection & management, Angler & Hunter participation, Public interface, Compliance, Licensing, Council, and Planning & reporting. These are expensed when the related service has been received.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

Levies to NZFGC

A levy is paid each year to the New Zealand Fish and Game Council for the administration of the New Zealand Fish and Game Council, or redistribution to other Councils and for advocacy and research.

Bank accounts and cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

Debtors and prepayments

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks. Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

Property, plant, and equipment

Property, plant, and equipment is recorded at cost, less accumulated depreciation, and impairment losses.

Significant donated assets are recognised upon receipt at valuation. Significant donated assets for which current values are not readily obtainable are not recognised.

Depreciation is charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

All Assets Purchased prior to 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-10 years	Diminishing Value
Motor Vehicles	3-5 years	Diminishing Value
Office Fittings, Furniture & Equipment	2-10 years	Diminishing Value



All Assets Purchased after 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-20 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	2-20 years	Straight Line

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned an entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

Restricted and dedicated reserves

Restricted and dedicated reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without specified purposes or when certain conditions are met.

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.

Back Country Fisheries Reserve

The back-country fisheries reserve is for the purpose of management of "back country fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

Breeding Programme Reserve

The Breeding Programme Reserve is for the purpose of upgrading the fish breeding facility on the hatchery site. The reserve has been established in response to a donation received from a licence holder whose wishes were that the funds be utilised for the Rotorua lakes fish breeding programme.

Hatchery Water Reticulation Reserve

The Hatchery Water Reticulation Reserve was established to fund the construction of an emergency water supply and continual improvement to infrastructure to provide for uninterrupted water flow to the hatchery building. The reserve was established in response to an insurance claim being approved for staff hours undertaken on remedial works following the flooding of the hatchery and ponds in 2020.



Fish for Gold Reserve

The Fish for Gold Reserve has been established to provide for the Fish for Gold promotion major prize in years where external sponsorship or insurance is unable to be obtained or is insufficient to meet the total prize value. If insurance for the prize is unobtainable, funds allocated each operational year to insure the prize will be transferred to the reserve. The promotion involves the tag and release of 30 rainbow trout with specially marked tags, one of which has the major cash prize attached to it.

Ballot Habitat Management Reserve

The Ballot Habitat Management Reserve was established for ballot holder funded habitat works in the balloted wetlands. Each year the ballot holders contribute to wetland works through the habitat contribution fee and these fees are usually expended for works undertaken within the same financial year. In some years the required work is undertaken or contributed to by other parties meaning that not all, if any, of funds collected are utilised. The reserve was established to enable unspent fees collected in one year to be accumulated for more significant works in following years.

Waikaremoana Sport Fish Habitat Enhancement Fund

The Waikaremoana Sport Fish Habitat Enhancement Trust was created in 1999. In 2000 the trust was wound up and the funds transferred to the Eastern Fish and Game Council under agreement that the Fish and Game Council undertakes to apply the settlement received for the sole purpose of promoting purposes and objectives as set out within the deed of transfer dated 27 June 2000. These funds are held on term investment with interest capitalising and annual expenses associated with the objectives of the trust withdrawn on maturity of the investment.

Income tax

The Council is exempt from the payment of Income tax in terms of CW46 of the Income Tax Act 2007.

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 11 August 2022.

Tier 2 PBE Accounting Standards applied.

The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies.



Eastern Fish & Game Council
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2023

Note 1: ANALYSIS OF REVENUE

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Licence sales			
Fish licence	1,043,539	1,079,901	1,025,064
Non Resident Fish Licence Levy	41,468	-	4,228
Game licence	252,449	269,723	251,610
Total Licence sales	1,337,456	1,349,624	1,280,902
Grants and donations			
Government Wage Subsidy	-	-	16,918
NZ Fish & Game Research Fund	8,936		
Donations/koha from the public	2,687	750	489
Total Grants and donations	11,623	750	17,407
Interest			
Waikareamoana interest	18,548	7,937	6,522
Other interest	32,366	9,505	11,885
Total Interest	50,914	17,442	18,407
Other revenue			
Sale of fish & product	55,386	58,000	65,505
Habitat grazing	6,147	6,150	6,147
Habitat fees - ballots	5,860	5,500	5,934
Fishing Competitions	3,043	4,500	3,579
Diversion - Jnr Angler Hunter Education	2,600	2,500	1,750
Sponsorship	-	-	2,000
Fines and prosecutions	2,875	6,000	3,957
Consultancy fees	23,350	11,680	35,036
Rentals	55,465	55,400	54,566
Other income categories	10,105	750	8,932
Gain on sale of fixed assets	27,340	28,157	-
Trout inventory revaluation	21,588	-	-
Total other revenue	213,759	178,637	187,406



Note 2: ANALYSIS OF EXPENSES

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Species management			
Population monitoring	40,249	40,700	31,422
Harvest assessment	2,633	2,900	2,287
Hatchery operations	100,022	83,350	100,024
Control	-	500	568
Total Species management	142,904	127,450	134,301
Habitat protection & management			
Resource management	-	-	-
Works & management	23,544	17,500	12,105
Assisted habitat	-	2,700	259
Waikaremoana fund	2,078	2,500	1,038
Total Habitat protection & management	25,622	22,700	13,402
Angler & Hunter participation			
Access	6,507	5,500	8,363
Newsletters	-	-	-
Other publications	2,105	2,000	1,897
Training	477	850	202
Huts	1,381	1,450	1,465
Total Angler & Hunter participation	10,470	9,800	11,927
Public interface			
Communication	-	-	780
Public promotions	698	1,000	657
Visitor facilities	1,655	500	552
Total Public interface	2,353	1,500	1,989
Compliance			
Ranging	1,083	1,000	1,020
Ranger training	1,744	1,000	493
Compliance	1,016	5,000	2,661
Total Compliance	3,843	7,000	4,174
Licensing			
Licence production & distribution	650	600	691
Commission	48,554	60,733	49,555
Total Licensing	49,204	61,333	50,246



Note 2: ANALYSIS OF EXPENSES

Continued...

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Council			
Council elections	-	-	-
Council meetings	8,511	5,000	7,871
Total Council	8,511	5,000	7,871
Planning & reporting			
Management/Strategic planning	642	8,500	-
Annual planning	-	-	-
Reporting	-	300	-
National liaison	903	50	275
Audit fee	10,167	9,650	9,650
Total Planning & reporting	11,712	18,500	9,925
Employee related costs			
Salaries and wages	907,415	909,215	905,757
Fringe benefit tax	9,209	12,500	11,537
KiwiSaver contributions	27,141	25,992	27,205
ACC levies	2,691	2,500	2,273
Staff Training and Other expenses	4,575	9,000	24,025
Total Employee related costs	951,031	959,207	970,797
Other expenses			
Houses and huts	17,871	10,306	8,137
Office premises	22,915	20,000	20,155
Office equipment	3,454	2,600	5,398
Communications	17,178	17,200	17,412
General	13,267	11,000	12,220
Field equipment	18,106	16,600	15,705
Vehicles	57,185	55,500	49,011
Bad debts written off	-	-	-
Trout inventory revaluation	-	-	2,068
Loss on sale of disposal of assets	-	-	-
Total Other expenses	149,976	133,206	130,106



**Note 3 : ANALYSIS OF ASSETS
AND LIABILITIES**

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Bank accounts and cash			
Current account balance	101,445	20,225	5,995
Deposits held on Call	170,930	90,000	235,121
Cash on hand	170	200	221
Total	272,545	110,425	241,337
Debtors and prepayments			
Accounts receivable	105,484	90,000	80,402
Prepayments and accrued income	18,978	14,000	10,176
GST Receivable	2,560	10,000	8,954
Total	127,022	114,000	99,532
Investments			
<i>Current portion</i>			
Term Deposits	948,229	1,075,000	981,088
<i>Non- Current portion</i>			
Term Deposits	-	-	-
Total	948,229	1,075,000	981,088
Other current assets			
Trout Inventory	190,527	168,939	168,939
Total	190,527	168,939	168,939
Creditors and accrued expenses			
Trade and other payables	18,206	20,000	28,657
Gamebird Habitat Stamp levy	16,651	13,000	12,087
Income in Advance	139,309	100,000	120,961
Accrued expenses	15,505	10,000	14,492
GST Payable	-	-	-
Total	189,671	143,000	176,197
Employee costs payable			
Accrued salaries and wages	12,676	8,000	9,354
Annual leave and time in lieu	75,122	80,000	78,415
PAYE owing	21,104	30,000	31,606
Total	108,902	118,000	119,375



Note 4 : PROPERTY PLANT & EQUIPMENT**2023**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	102,000	-	-	-	102,000
Buildings	314,455	-	-	27,827	286,628
Plant & Equipment	38,695	-	-	7,406	31,289
Vehicles	265,194	130,081	84,710	35,350	275,215
Office Equipment	8,067	9,743	-	4,437	13,373
Total	728,411	139,824	84,710	75,020	708,505

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	102,000	-	-	-	102,000
Buildings	342,282	-	-	27,827	314,455
Plant & Equipment	41,415	5,130	-	7,850	38,695
Vehicles	224,687	73,514	-	33,007	265,194
Office Equipment	8,565	4,080	-	4,578	8,067
Total	718,949	82,724	-	73,262	728,411



Note 5: EQUITY

	Actual 2023 \$	Actual 2022 \$
Accumulated Funds		
Balance as at 1 September	1,241,896	1,239,576
Surplus/(Deficit)	24,520	(38,829)
Transfer to Reserves	(110,846)	(20,184)
Transfer from Reserves	19,048	61,333
Total Accumulated Funds	1,174,618	1,241,896
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	49,427	92,797
Transfer from Accumulated Funds	44,116	-
Transfer to Accumulated Funds	-	(43,370)
Balance at 31 August	93,543	49,427
Non - Resident Levy Reserve		
Balance as at 1 September	130,711	127,267
Transfer from Accumulated Funds (Income)	41,468	4,228
Transfer to Accumulated Funds (Expenses)	(4,997)	(784)
Balance at 31 August	167,182	130,711
Breeding Programme Reserve		
Balance as at 1 September	1,018	5,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	(3,982)
Balance at 31 August	1,018	1,018
Fish for Gold Reserve		
Balance as at 1 September	14,000	10,500
Transfer from Accumulated Funds (Income)	-	3,500
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	14,000	14,000
Hatchery Water Reticulation Reserve		
Balance as at 1 September	16,571	23,640
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	(462)	(7,069)
Balance at 31 August	16,109	16,571



Note 5: EQUITY

Continued...

	Actual 2023 \$	Actual 2022 \$
Ballot Habitat Management Reserve		
Balance as at 1 September	5,934	-
Transfer from Accumulated Funds (Income)	6,391	5,934
Transfer to Accumulated Funds (Expenses)	(7,511)	-
Balance at 31 August	4,814	5,934
<i>Total Dedicated Reserves</i>	<i>296,666</i>	<i>217,661</i>
<i>Restricted Reserves</i>		
Waikaremoana Sportfish Habitat Enhancement Fund Reserve		
Balance as at 1 September	464,178	463,784
Transfer from Accumulated Funds (Income)	18,871	6,522
Transfer to Accumulated Funds (Expenses)	(6,078)	(6,128)
Balance at 31 August	476,971	464,178
<i>Total Restricted Reserves</i>	<i>476,971</i>	<i>464,178</i>
Total Equity	1,948,255	1,923,735

Note 6: COMMITMENTS & CONTINGENCIES

	2023 Actual	2022 Actual
Commitments		
Phocal - Phone system (46 months remaining)	2,238	-
ADT Security - Alarm router (7 months remaining)	285	-

Contingency

There are no contingent liabilities as at 31 August 2023 (Last Year - nil)



Note 7: OTHER**Goods or Services Provided to the Entity in Kind**

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

Right to occupy

The accommodation building at Waikaremoana is used under a Licence to Occupy for a period of 10 years (expiring on 31 December 2023) at no cost from the Department of Conservation. The total land area is approximately 400 m². No use of building cost has been accrued due to the immaterial value of the rental.

The fish trap located at Te Wairoa is subject to a management agreement with the Department of Conservation which enables the Eastern Fish and Game Council to occupy the site for a renewable 5 year term through to September 2028.

Occupation of the site at which the Wairua Hut at Lake Tarawera is located is subject to a renewable 10 year concession issued by the Department of Conservation through to July 2038. There are no fees charged with either of these agreements. The land area for each is approximately 15m² and 200m² respectively – no cost has been accrued for the use of the property, in the accounts, due to the immateriality of the rental.

Eastern Fish and Game Council has access to eight Wildlife Management Reserves within the Rotorua/BOP Department of Conservation Conservancy. EFGC do not own this land but are required to maintain it for the use by the public and licence holders. Likewise, the Hardcastle and Rawhiti wetlands are managed by EFGC for the public benefit and for the benefit of licence holders.

ERFGC has conservation covenants for angler access to Ohau Channel, Te Wairoa Stream, and Wairua Stream mouth, Lake Tarawera and other easements under the Land Act 1948 along the Waikato River.



Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related Party	Description	2023 \$ Value	2022 \$ Value	2023 \$ Amount Outstanding	2022 \$ Amount Outstanding
<i>Paid to:</i>					
New Zealand Fish and Game Council	Levies, Insurance	200,404	170,488	16,651	13,968
<i>Received from:</i>					
New Zealand Fish and Game Council	Contract services/ Research grants	24,688	13,656	13,639	3,480

Note 9: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

Note 10: MINISTERIAL REVIEW

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the New Zealand Fish and Game Councils. This report sets out 36 recommendations to be implemented for the future of Fish and Game.

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of the NZFGC, and DoC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing



with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

In February 2023, The New Zealand Council established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.



Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023

In the Statement of service performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

ACTUAL 2023

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	142,904	6,337	455,329	598,233
Habitat protection & management	25,622	3,201	229,999	255,621
Angler & hunter participation	10,470	1,402	100,737	111,207
Public interface	2,353	761	54,680	57,033
Compliance	3,843	1,197	86,007	89,850
Licensing	49,204	270	19,400	68,604
Council	8,511	352	25,292	33,803
Planning & reporting	11,712	1,010	72,573	84,285
Totals	254,619	14,530	1,044,017	1,298,636

Actual Overheads

Employee related costs	951,031
Depreciation	75,020
Other expenses	149,976
Less Administrative Income	(132,010)
Total Overheads to Allocate	1,044,017

UNAUDITED BUDGET 2023

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	127,450	6,007	423,173	550,623
Habitat protection & management	22,700	3,188	224,584	247,284
Angler & Hunter participation	9,800	1,936	136,385	146,185
Public interface	1,500	970	68,333	69,833
Compliance	7,000	1,370	96,511	103,511
Licensing	61,333	282	19,866	81,199
Council	5,000	457	32,194	37,194
Planning & reporting	18,500	994	70,024	88,524
Totals	253,283	15,204	1,071,070	1,324,353

Budget Overheads

Employee related costs	959,207
Depreciation	74,244
Other Expenses	133,206
Less Administrative income	(95,587)
Total Overheads to Allocate	1,071,070



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF EASTERN REGION FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2023

The Auditor-General is the auditor of Eastern Region Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Richard Owen, using the staff and resources of Owen McLeod & Co Ltd, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 39 to 56, that comprise the statement of financial position as at 31 August 2023, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 6 to 38.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 39 to 56:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector); and
- the statement of performance of the Fish and Game Council on pages 6 to 38:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 5 December 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of performance, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

91 Clarence Street Hamilton 3204
PO Box 389 Hamilton 3240

Telephone 07 839 1235
Facsimile 07 839 1237

Freephone 0800 269 139

enquiries@owenmcleod.co.nz
www.owenmcleod.co.nz



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements and the statement of performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of performance that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Fish and Game Council, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Conservation Act 1987.

Responsibilities of the auditor for the audit of the financial statements and the statement of performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the statement of performance.

For the budget information reported in the financial statements and the statement of performance, our procedures were limited to checking that the information agreed to the Fish and Game Council's description of the annual operating work plan.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance

or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information up to page 5, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Fish and Game Council.



Richard Owen
Owen McLeod & Co Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

